Inland Revenue

SELF-EMPLOYMENT

Fill in these boxes first

Name

Tax reference

If you want help, look up the box numbers in the Notes

Business details

Name of business

3.1

Description of business

3.2

Address of business

3.3

Postcode

Accounting period - *read the Notes, page SEN2 before filling in these boxes*

Start 3.4 / /

End 3.5 / /

- Tick box 3.6 if details in boxes 3.1 or 3.3 have changed since your last Tax Return 3.6
- Date of commencement if after 5 April 1998 3.7 / /
- Date of cessation if before 6 April 2001 3.8 / /
- Tick box 3.9 if the special arrangements for certain trades apply - *read the Notes, pages SEN10 and SEN11* 3.9
- Tick box 3.10 if you entered details for all relevant accounting periods on last year's Tax Return and boxes 3.14 to 3.73 and 3.99 to 3.115 will be blank *(read Step 3 on page SEN2)* 3.10
- Tick box 3.11 if your accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box, box 3.116) 3.11
- Tick box 3.12 if your accounting date has changed (only if this is a permanent change and you want it to count for tax) 3.12
- Tick box 3.13 if this is the second or further change (explain in box 3.116 on Page SE4 why you have not used the same date as last year) 3.13

Capital allowances - summary

	Capital allowances	Balancing charges
• Cars (Separate calculations must be made for each car costing more than £12,000 and for cars used partly for private motoring.)	3.14 £	3.15 £
• Other business plant and machinery	3.16 £	3.17 £
• Agricultural or Industrial Buildings Allowance (A separate calculation must be made for each block of expenditure.)	3.18 £	3.19 £
• Other capital allowances claimed (Separate calculations must be made.)	3.20 £	3.21 £
Total capital allowances/balancing charges	total of column above 3.22 £	total of column above 3.23 £

Income and expenses - annual turnover below £15,000

*If your annual turnover is £15,000 or more, **ignore** boxes 3.24 to 3.26. Instead fill in Page SE2*

*If your annual turnover is below £15,000, **fill in boxes 3.24 to 3.26 instead of Page SE2**. Read the Notes, page SEN2.*

• Turnover, other business receipts and goods etc. taken for personal use (and balancing charges from box 3.23)	3.24 £
• Expenses allowable for tax (including capital allowances from box 3.22)	3.25 £
Net profit (put figure in brackets if a loss)	box 3.24 *minus* box 3.25 3.26 £

You must now fill in Page SE3

SA103

Income and expenses - annual turnover £15,000 or more

You must fill in this Page if your annual turnover is £15,000 or more - read the Notes, page SEN2

If you were registered for VAT, do the figures in boxes 3.29 to 3.64, include VAT? **3.27** ☐ or exclude VAT? **3.28** ☐

	Disallowable expenses included in boxes 3.46 to 3.63	Total expenses
		Sales/business income (turnover) **3.29** £
• Cost of sales	**3.30** £	**3.46** £
• Construction industry subcontractor costs	**3.31** £	**3.47** £
• Other direct costs	**3.32** £	**3.48** £
		Gross profit/(loss) box 3.29 *minus* (boxes 3.46 + 3.47 + 3.48) **3.49** £
		Other income/profits **3.50** £
• Employee costs	**3.33** £	**3.51** £
• Premises costs	**3.34** £	**3.52** £
• Repairs	**3.35** £	**3.53** £
• General administrative expenses	**3.36** £	**3.54** £
• Motor expenses	**3.37** £	**3.55** £
• Travel and subsistence	**3.38** £	**3.56** £
• Advertising, promotion and entertainment	**3.39** £	**3.57** £
• Legal and professional costs	**3.40** £	**3.58** £
• Bad debts	**3.41** £	**3.59** £
• Interest	**3.42** £	**3.60** £
• Other finance charges	**3.43** £	**3.61** £
• Depreciation and loss/(profit) on sale	**3.44** £	**3.62** £
• Other expenses	**3.45** £	**3.63** £
Put the total of boxes 3.30 to 3.45 in **box 3.66 below**		**Total expenses** total of boxes 3.51 to 3.63 **3.64** £
		Net profit/(loss) boxes 3.49 + 3.50 *minus* 3.64 **3.65** £

Tax adjustments to net profit or loss

• Disallowable expenses	boxes 3.30 to 3.45 **3.66** £
• Goods etc. taken for personal use and other adjustments (apart from disallowable expenses) that increase profits	**3.67** £
• Balancing charges (from box 3.23)	**3.68** £
Total additions to net profit (deduct from net loss)	boxes 3.66 + 3.67 + 3.68 **3.69** £
• Capital allowances (from box 3.22)	**3.70** £
• Deductions from net profit (add to net loss)	**3.71** £
	boxes 3.70 + 3.71 **3.72** £
Net business profit for tax purposes (put figure in brackets if a loss)	boxes 3.65 + 3.69 *minus* 3.72 **3.73** £

*You **must** fill in boxes 3.74 and 3.75 and **all other boxes** that apply to you, on this Page*

Adjustments to arrive at taxable profit or loss

Basis period begins **3.74** / / and ends **3.75** / /

Profit or loss of this account for tax purposes (box 3.26 or 3.73) **3.76** £

Adjustment to arrive at profit or loss for this basis period **3.77** £

- Overlap profit brought forward **3.78** £
- Deduct overlap relief used this year **3.79** £
- Overlap profit carried forward **3.80** £

Adjustment for farmers' averaging *(see Notes, page SEN8, if you made a loss for 2000-2001)* **3.81** £

Adjustment on change of basis **3.82** £

Net profit for 2000-2001 (if you made a loss, enter '0') **3.83** £

Allowable loss for 2000-2001 (if you made a profit, enter '0') **3.84** £

- Loss offset against other income for 2000-2001 **3.85** £
- Loss to carry back **3.86** £
- Loss to carry forward (that is allowable loss not claimed in any other way) **3.87** £
- Losses brought forward from earlier years **3.88** £
- Losses brought forward from earlier years used this year **3.89** £

Taxable profit after losses brought forward box 3.83 *minus* box 3.89 **3.90** £

- Any other business income (for example, Business Start-up Allowance received in 2000-2001) **3.91** £

Total taxable profits from this business box 3.90 + box 3.91 **3.92** £

- Tick box 3.93 if the figure in box 3.92 is provisional **3.93**

Class 4 National Insurance contributions

- Tick box 3.94 if exception or deferment applies **3.94**
- Adjustments to profit chargeable to Class 4 National Insurance contributions **3.95** £

Class 4 National Insurance contributions due **3.96** £

Subcontractors in the construction industry

- Deductions made by contractors on account of tax (you must send your CIS25s to us) **3.97** £

Tax deducted from trading income

- Any tax deducted (excluding deductions made by contractors on account of tax) from trading income **3.98** £

Summary of balance sheet

Leave these boxes blank if you do not have a balance sheet

Assets

Plant, machinery and motor vehicles	3.99	£
Other fixed assets (premises, goodwill, investments etc.)	3.100	£
Stock and work-in-progress	3.101	£
Debtors/prepayments/other current assets	3.102	£
Bank/building society balances	3.103	£
Cash in hand	3.104	£

total of boxes 3.99 to 3.104 — 3.105 £

Liabilities

Trade creditors/accruals	3.106	£
Loans and overdrawn bank accounts	3.107	£
Other liabilities	3.108	£

total of boxes 3.106 to 3.108 — 3.109 £

Net business assets (put the figure in brackets if you had net business liabilities)

box 3.105 *minus* 3.109 — 3.110 £

Represented by

Capital Account

Balance at start of period*	3.111	£
Net profit/(loss)*	3.112	£
Capital introduced	3.113	£
Drawings	3.114	£
Balance at end of period*		

total of boxes 3.111 to 3.113 *minus* box 3.114 — 3.115 £

*If the Capital Account is overdrawn, or the business made a net loss, enter the figure in brackets.

3.116 ***Additional information***

Now fill in any other supplementary Pages that apply to you.
Otherwise, go back to Page 2 of your Tax Return and finish filling it in.